


**CITY OF SAN DIEGO
M E M O R A N D U M**

DATE: May 16, 2007

TO: Honorable Council President Scott Peters and City Council Members

FROM: Jay M. Goldstone, Chief Financial Officer 

SUBJECT: Recommended Revisions to Fiscal Year 2008 Proposed Budget

This memorandum represents proposed revisions to the Fiscal Year 2008 Proposed Budget. While a compilation of several adjustments, the net increase to both expenditures and revenues in the General Fund is \$4 million. The General Fund remains balanced and the summary that follows outlines the significant adjustments and corrections to the budget. Following a brief overview, this report describes the budget adjustments by fund and department and a spreadsheet is attached detailing these changes.

I. OVERVIEW

Personnel Adjustments

The May Revise results in a citywide net reduction of 5.00 Full Time Equivalent (FTE) positions. Metropolitan Wastewater and Emergency Medical Services (EMS) are reducing FTEs as part of their further review of departmental staffing needs, while the Office of the CIO the implementation of its Business Process Re-engineering restructure to centralize Citywide IT support. Under this final step, 11.00 FTEs are being transferred to the Office of the CIO from various other City departments with no net FTE impact to the organization.

Revenues

Major revenue projections – Property Tax, Sales Tax, Franchise Fees and Transient Occupancy Tax (TOT) – have not been adjusted. The increase to General Fund revenues in the May Revise is due to an increase in interest income and decreases to the TOT transfer to the General Fund from the Special Promotion Fund (caused by the reduction in Tourism Marketing District (TMD) revenues) as well as interfund charges for services.

The interest income analysis was not completed at the time the Fiscal Year 2008 Proposed Budget was published and the revision to interest earnings in the General Fund corrects the budgeted amount for a net increase of \$6.7 million projected interest. The total revised interest earnings projected for Fiscal Year 2008 is \$10.4 million, with \$2.7 million in expected earnings related to the Tax and Revenue Anticipation Note (TRANS).

Based upon a series of adjustments to the Special Promotion Program budget, the General Fund is expected to realize \$1.0 million less in the transfer of TOT funding. The Fiscal Year 2008 Proposed Budget included a transfer of the full one cent of discretionary TOT funds (projected to be \$15 million) back to the General Fund. This transfer has been reduced by \$1.0 million due to

the need to fund additional expenses in the Qualcomm Stadium Fund and the reduction in projected revenue from the Tourism Marketing District (TMD). A detailed description of these adjustments to the TOT transfer back to the General Fund is described below. An additional significant revenue adjustment is a reduction of \$1.6 million in the Engineering and Capital Projects Department as a result of position reductions.

Appropriations

Overall General Fund appropriations reflect a net increase of \$4 million and include the following significant adjustments: \$1.2 million increase to the Citywide Department for additional projected election costs; and the gross budgeting of the TRANS expense (a \$3 million increase); addition of \$447,000 in funding for Park and Recreation in grant matching funds; a net \$439,000 added to the Police Department budget to support usage fees for motive services from the Fleet Division and underground storage tank maintenance; and an addition of \$400,000 for four community plan updates for Uptown, Old San Diego, Greater North Park and Greater Golden Hill.

In addition, subsequent to the completion of the Fiscal Year 2008 Proposed Budget, the City Council approved a salary increase for members of the Police Officers Association (POA). As a result, the salary budget for the Police Department has to be increased and an additional salary expense of \$3.5 million was added to account for the amount of the increase previously not included. This is partially offset by an increase in the vacancy factor allowance of 10 percent. Combining these two actions result in \$1.9 million being added to the Police Department budget.

As a result of the POA salary increase, allocation of the retirement fringe accounts have been redistributed to all City departments. The additional fringe expense budgeted in the General Fund as a result of this adjustment is \$1.9 million. Attachment III shows the revised retirement fringe budgets for City departments.

An additional \$684,000 has been allocated within Citywide Program Expenditures for a total budget of \$5.7 million to be transferred to the General Fund unallocated reserves.

II. BUDGET ADJUSTMENT DISCUSSIONS

General Fund Revenues

General Fund Interest Earnings

The Fiscal Year 2008 Proposed Budget included \$1.06 million in interest revenue. This amount is the difference between the interest allocated to the General Fund from the total City's pooled investment earnings and the partial interest expense associated with the issuance of TRANS. Under the May Revise, the gross General Fund interest earnings from the investments of the City's cash will be budgeted. Based on the latest estimates provided by the Office of the City Treasurer, the estimated General Fund interest earnings revenue for Fiscal Year 2008 is \$7.8 million, a \$6.7 million increase over the Fiscal Year 2008 Proposed Budget for Interest Earnings.

Reduction to the Transient Occupancy Tax (TOT) Transfer

The May Revise includes the reduction of \$1.0 million to the TOT transfer to the General Fund (this adjustment reduces the amount of the discretionary one cent of TOT support to the General Fund). Currently, the Fiscal Year 2008 Proposed Transfer to General Fund is \$15 million. After the recommended adjustments described within the Special Promotional Programs section of this memorandum are implemented, the revised amount of the General Fund TOT Transfer in fiscal year 2008 will be \$14 million.

Engineering and Capital Projects

In the Fiscal Year 2008 Proposed Budget, Engineering and Capital Projects identified vacant positions that were removed from the Fiscal Year 2008 Proposed Budget. Although these positions were eliminated, the corresponding inter-fund revenue was not removed. The Department's revenue has been decreased by \$1,575,392 as a result of the position reductions.

General Fund Departments

General Services

Position Restructure

As part of the May Revision, General Services has identified eight positions for reinstatement. These positions include 6.00 painters and 1.00 painter supervisor. This position reinstatement action would be offset with a corresponding reduction of eight positions which include 1.00 Building Maintenance Supervisor, 1.00 Custodian II, 1.00 Plumber, 1.00 Refrigeration Mechanic, and 3.00 Electricians. The position reinstatements have been identified for General Services Facilities Division and will result in a decrease to the General Fund of approximately \$40,000.

Position Transfers and Reclassification

Two position transfers and one position reclassification have also been identified for inclusion within General Services. These include, 1.00 Electrician Supervisor to be transferred from the Facilities Division to the Contracts Division and 1.00 Information Systems Analyst IV to be transferred from the Streets Division to the General Services Administration Division. As for the position reclassification, 1.00 Electrician Supervisor will be reclassified to a Project Officer II.

Debt Service Reduction

The Proposed Fiscal Year 2008 Budget for deferred maintenance totals \$10.7 million to support cash funded projects and the anticipated funding for debt service (\$2.4 million) for financing capital projects. The May Revise includes funding for another \$25 million to recognize the portion of deferred maintenance/capital improvements that is to be funded from bond proceeds. This is reflected in the Capital Projects Fund. Based on the estimated date of the financing, there will be no debt service payment in Fiscal Year 2008 and this expense has been removed from the budget.

Library

Position Restructure

The Fiscal Year 2008 Proposed Budget includes 36.60 FTE reductions within the Library Department. As part of the May Revision, it is recommended to reinstate four positions which include 2.00 Librarian IIIs, 1.00 Librarian II, and 1.00 Library Technician. This position reinstatement action would be offset with a corresponding reduction of four positions which include 3.00 Library Clerks and 1.00 Library Aide. This action results in an increase to the General Fund of approximately \$119,000.

Park and Recreation

Position Reinstatement and Reclassification

As part of the May Revision, Park and Recreation has identified six positions for reinstatement and one position for reclassification. The positions identified for reinstatement include 1.00 Clerical Assistant II, 2.00 Grounds Maintenance Worker IIs, 1.00 Nursery Gardener, 1.00 Park Ranger, and 1.00 Pesticide Applicator. These position reinstatements would be offset with a corresponding reduction of six positions which include 1.00 Clerical Assistant II, 4.00 Grounds Maintenance Worker IIs, and 1.00 Grounds Maintenance Worker I. These position changes occur within five Park and Recreation divisions including Community Parks I, Community Parks II, Developed Regional Parks, Mount Hope Cemetery, and Open Space. The position reclassification takes place within the Open Space Division and reclassifies 1.00 Grounds Maintenance Supervisor to a Zoning Investigator II. These actions result in an increase to the General Fund of approximately \$36,000.

Park and Recreation Grant Matching Funds

During the preparation of the Fiscal Year 2008 Proposed Budget grant matching funds were inadvertently removed from the Park and Recreation budget. As part of the May Revision, \$446,955 has been identified for inclusion within the Fiscal Year 2008 Budget which will allow the Department to apply for and receive its share of the State grant funds.

Water Service for Chollas Lake

The May Revision includes \$204,000 for water services to Chollas Lake. During Fiscal Year 2007, the Park and Recreation Chollas Lake service level agreement with the Water Department was cancelled. This funding will allow the Park and Recreation Department to maintain services at Chollas Lake.

Police

Negotiated Police Officer Salary Increase and Vacancy Factor

The Fiscal Year 2008 Proposed Budget includes an increase of \$13.1 million in the Police Department budget for anticipated negotiated increases in police officer personnel expenses. The recently concluded labor negotiations with the Police Officers Association (POA) resulted in an overall projected increase of approximately \$16.6 million. The difference between the budgeted increase and the final negotiated increase is approximately \$3.5 million. Although this item generates an impact to the General Fund, it can be partially offset with a corresponding increase to the Police Department's vacancy factor. Applying a 10 percent vacancy factor to the full cost of the salary increase, similar to that applied in the proposed budget, yields an expenditure savings of approximately \$1.6 million.

Transfer Decrease to the Police Decentralization Fund

The Fiscal Year 2008 Proposed Budget includes \$9.1 million in the Police Department budget for a transfer to the Police Decentralization Fund. It has been determined that for Fiscal Year 2008, the Police Decentralization Fund only requires a \$7.9 million transfer from the General Fund. It is recommended that the Police Department General Fund budget be reduced by \$1.2 million.

Fleet Business Process Reengineering (BPR)

The Police Department's Fiscal Year 2008 Proposed Budget includes adjustments made as a result of the Fleet BPR. During the preparation of the proposed budget two items were omitted. These items include a transfer of \$21,000 for underground storage tanks maintenance from the Police Department to General Services Equipment Division and \$460,138 in usage fees associated with the move of 7.00 Motive Service Technicians from the Police Department to the Equipment Division. It is recommended to have these items added into the Fiscal Year 2008 Budget.

San Diego Fire-Rescue

Wellness Program

The goal of the Wellness Program is to improve the physical fitness and decrease work-related injuries and illness of firefighters. The services offered through the Program consist of a comprehensive medical evaluation, strength and fitness exams, injury rehabilitation, and data collection. The additional funding of \$229,220 will allow the Program to operate for the entire fiscal year.

Citywide Program Expenditures

Transfer to the Tax Revenue Anticipation Notes (TRANs) Fund for TRANs Interest Expense

The General Fund expense (transfer to TRANs Fund) related to the issuance of TRANs was not included in the Fiscal Year 2008 Proposed Budget. The May Revise includes the appropriation needed for the cost related to the TRANs as an expense line item in the budget. Based on the expected TRANs issuance of \$116 million mentioned under the TRANs Fund section, the expense transfer needed to cover the TRANs interest expense is \$2.4 million bringing the total budgeted expense to \$5.1 million.

Citywide Elections

The Fiscal Year 2008 Proposed Budget included \$1,450,000 for the upcoming elections. Based upon information received from the County following the preparation of the fiscal year 2008 budget, an additional \$1,250,000 has been added to support additional anticipated costs of ballot measures and accompanying documents.

Professional Services, Contracts, and Consulting

The Fiscal Year 2008 Proposed Budget for Citywide Program expenditures includes \$2,874,735 for professional services, contracts, and consulting. While not specifically earmarked in the budget, this amount is required to fund various costs that may arise during the fiscal year. This includes such items as the City's payment to SDCERS to comply with IRS Section 415(B) – Retirement Benefit Payments, labor negotiations (all five bargaining group contracts expire at

the end of fiscal year 2008), support to the Charter Review Committee, and other unanticipated costs associated with the two elections next fiscal year. In addition, the May Revise reflects the transfer of \$750,000 from this line item to the Auditor and Comptrollers Office for temporary help.

Office of the Chief Information Officer (CIO) – General Fund

Adjustment to Security Services

The Fiscal Year 2008 Proposed Budget includes \$1,405 in the Office of the CIO for its allocation of Security Services. This allocation is redistributed between the Community and Legislative Services (\$974) and the Office of the CIO's Communications Division (\$431).

City Planning and Community Investments

Community Plan Updates

As part of the May Revision to the Fiscal Year 2008 Proposed Budget, \$400,000 has been added to the City Planning and Community Investments for the purpose of updating the City Community Plans. The project would involve work on four clustered community plan updates at the same time which would include the Uptown, Old San Diego, Greater North Park and Greater Golden Hill Community Plans.

City Auditor and Comptroller

In Fiscal Year 2008, the City Auditor and Comptroller anticipates the need for temporary staff to assist with the preparation of outstanding CAFRs and the development of internal controls. As previously mentioned, the Department's non-personnel budget has been increased by \$750,000 and the Citywide Department budget for Professional Services and Contracts decreased by the same amount to fund this anticipated expenditure.

Non-General Funds

Special Promotional Programs – TOT

The revised revenue associated with the Tourism Marketing District (TMD) is approximately \$5.0 million, a reduction of \$2.6 million from the Fiscal Year 2008 Proposed Budget. The reduction in the projected revenue is due to a delay in the establishment of the TMD to mid-year with TMD revenue generated for approximately six to seven months. To ensure a balanced fund, adjustments to the Fund's expenditures have been made accordingly. The recommended adjustments listed below will not have a negative effect to any organization receiving funding from the Special Promotional Programs (TOT) Fund:

- Increase of \$75,000 to Economic Development – Citywide Contracts category for the Hall of Champions, which has historically been budgeted in this category. This allocation was not included in the Fiscal Year 2008 Proposed Budget.

- Reduction of \$199,655 to the Major Events Revolving Fund (this reduction also includes the decrease of \$75,000 that resulted from an increase in funding in the Economic Development category for the Hall of Champions described above.)
- Increase of \$345,000 to QUALCOMM Stadium Budget. The increase is the result of the addition of 1.00 Senior Management Analyst position budgeted at \$104,008 (position transferred from Environmental Services), a reduction in the revenue projection (\$136,092), and an increase in expenditures for projects related to Chargers contractual obligations of approximately \$1.4 million. The expenditure increase of \$1.4 million will be offset by additional \$1.3 million available in the Qualcomm Stadium Fund balance (this additional funding was not identified during the preparation of the Fiscal Year 2008 Proposed Budget and is a one-time funding source.) All of these changes result in a net increase of \$345,000 in the QUALCOMM Stadium Fund budget. With this funding increase of \$345,000, the fiscal year 2008 ending fund balance is projected to be \$100,000 as shown in the Fiscal Year 2008 Proposed Budget.
- Reduction of (\$1.8 million) to the PETCO Park rate debt service reserve currently reflecting \$7.5 million. (One-half of the expected debt service payment remains in the debt service reserve which is an adequate amount.) Due to the refunding of the PETCO Park bonds, it was determined that only \$5.7 million is needed for the debt service reserve. The \$1.8 million will be transferred from the debt service reserve to the PETCO Park Fund balance. This will reduce the Fiscal Year 2008 TOT allocation to PETCO Park by the same amount.
- Reduction of \$1.0 million to the TOT transfer to the General Fund (this adjustment reduces the amount of the discretionary one cent of TOT support to the General Fund). Currently, the Fiscal Year 2008 Proposed Transfer to General Fund is \$15 million. After the recommended adjustments described above are implemented, the revised amount of the General Fund TOT Transfer in fiscal year 2008 will be \$14 million.

Tax Revenue Anticipation Notes (TRANS)

The City has issued Tax and Revenue Anticipation Notes (TRANS) every year since fiscal year 1968 (except fiscal year 1979) to finance the General Fund cash flow needs in anticipation of the December receipt of property tax revenues from the County. At the time the Fiscal Year 2008 Proposed Budget was prepared, no projection had been made on the seasonal cash flow deficit of the City's General Fund in fiscal year 2008 and a TRANS issuance of \$142 million (same as fiscal year 2007) was assumed. The City currently expects to borrow \$116 million on July 2, 2007. This amount is based on the maximum deficit projected for fiscal year 2008. Based on this information, the May Revise reduces both the proposed TRANS interest earning and interest expense by \$1.5 million.

An action will be brought to the City Council at the beginning of June 2007 for authorization to borrow an amount not to exceed \$130 million. This amount is higher than the expected borrowing providing a cushion in the event the need for additional borrowing capacity is identified between the date of this report and the date the borrowing is executed (July 2, 2007). If the issuance is higher than expected, the TRANS interest earnings and expense will be adjusted as a mid-year action in fiscal year 2008. The impact is a reduction in revenue (\$1,547,442) and a reduction in expenditures ((\$1,547,442)).

City Planning and Community Investment

Redevelopment Agency Transfer

In fiscal year 2008, the Redevelopment Agency Division will be transferred from the Community and Economic Development Department to the City Planning and Community Investment Department. This will result in 28.00 FTEs, \$3,691,118 in expenditure, and \$3,691,118 in revenue being allocated to City Planning and Community Investment Department.

Development Services Department

Position Restructure

As part of the May Revise, Development Services has incorporated position adjustments to properly address staffing levels for anticipated work loads in Fiscal Year 2008. Position adjustments include the reinstatement of 1.00 Development Project Manager II, 1.00 Development Project Manager III, 1.00 Electrical Inspector II, 1.00 Plan Review Specialist III, 1.00 Sr. Engineer-Fire Protection, 1.00 Sr. Land Surveyor, 1.00 Sr. Planner, 1.00 Sr. Structural Engineer, and 1.00 Structural Inspector II. These position adjustments are offset by corresponding reductions which include 2.00 Combination Inspector II, 1.00 Assoc Planner, 1.00 Development Project Manager I, 1.00 Fire Prevention Inspector II, 1.00 Land Surveying Assoc, 1.00 Public Information Clerk, 1.00 Structural Engineering Assoc., and 1.00 Deputy Director within Neighborhood Code Compliance. This action results in an increase to Development Services of approximately \$69,000.

Environmental Services Department

Landfill Permit

In fiscal year 2008, an additional \$10,000 is required to fund an active landfill permit as regulated by the Air Pollution Control District (APCD).

Position Transfer

In fiscal year 2008, the Environmental Services Department will transfer 1.00 Information Systems Analyst II to the Real Estate Assets Department – QUALCOMM Stadium. This action will result in a reduction in expenses of \$100,098.

Park and Recreation Department

Position Reinstatement/Reduction

As part of the May Revise, the Park and Recreation Department – Golf Course has reinstated 1.00 Pesticide Operator and reduced 1.00 Grounds Maintenance Worker I. This action results in a net increase of \$14,236 to the Golf Course Fund.

Real Estate Assets Department

Reclassification

The Real Estate Assets Department reclassified 1.00 Property Agent to 1.00 Supervising Property Agent. This action will result in an expense increase of \$8,989 to the Airports Division.

Special Events Revenue

The Real Estate Assets Department increased department special events revenue for a rugby tournament. This action will increase anticipated revenues by \$300,000 for PETCO Park.

Position Transfer from Environmental Services

In fiscal year 2008, the Environmental Services Department will transfer 1.00 Information Systems Analyst II to the Real Estate Assets Department - QUALCOMM Stadium. This position will be converted into 1.00 Senior Management Analyst. This action will result in an increase in expenses of \$104,008.

Street Scene Reduction

In fiscal year 2008, anticipated revenues and expenditures related to the annual Street Scene event are revised. This action will reduce anticipated expenses by \$6,702 and revenues by \$136,092.

San Diego Fire-Rescue Department

FTE Reduction

As part of the May Revise, the San Diego Fire-Rescue Department proposes a net reduction of 3.70 FTEs for Emergency Medical Services (EMS). EMS is eliminating these positions due to plans to use more Rural Metro personnel to staff ambulances which are less expensive than using the City staff.

Revised Revenue

In fiscal year 2008, EMS has adjusted various revenues including Firefighter/EMS Interfund, Profit from SDMSE, and reimbursement from other agencies. This action will increase overall department revenues by \$300,973.

Metropolitan Wastewater Department

Personnel Expense / Position Swap

As part of the May Revise and to support the Department MEO, the Metropolitan Wastewater Department will reduce FTE and personnel expense overall by 1.30 FTE and \$127,021.

Non-Personnel Expense

Due to a reduction in Bond Interest Payments and a reduction in the department Contingency Reserve, the Metropolitan Wastewater Department will reduce non-personnel expense by \$5,751,382.

Revised Revenue

It was anticipated that the City would issue \$62 million in bonds for the Metropolitan Wastewater Department in fiscal year 2008. This transaction was completed in fiscal year 2007 and thus the fiscal year 2008 departmental revenues will be reduced by \$62,015,949.

Office of the Chief Information Officer

Position Transfer for the Information Technology Central Organization

The May Revise incorporates the necessary transfers to centralize IT functions. To create this central organization, 11.00 positions are being transferred from nine departments across the City including Water (2.00 Information Systems Technicians), Engineering and Capital Projects (1.00 Information Systems Analyst II), General Services (1.00 Information Systems Technician), Real Estate Assets (1.00 Information Systems Analyst II), Library (2.00 Information Systems Technicians), Park and Recreation - Administration (0.50 Information Systems Analyst II) and Golf Course (0.50 Information Systems Analyst II), Police (2.00 Information Systems Analyst IVs), and Development Services (1.00 Information Systems Analyst II). Total expenses attributed to this transfer total \$1,170,200. These expenses will be offset with matching revenue derived from departmental cost allocation transfers to the Office of the CIO in the amount of \$686,198 from the General Fund departments and \$484,002 from the Non-General Fund departments. The detailed budget changes are listed in Attachment IV.

Other Technical Corrections

Revised Departmental Fringe Accounts for Retirement

The Fiscal Year 2008 Proposed Budget includes \$165 million for the City's retirement payment to the San Diego City Employees' Retirement System (SDCERS). Due to the negotiated salary increase for members of the Police Officers Association (POA) that increased the personnel budget by \$16.6 million, the budgeted retirement fringe accounts for City departments will be adjusted. This citywide adjustment is necessary to correctly represent the expected charges for retirement in each department. The increase to police officer salaries will generate additional retirement costs of approximately \$5 million in the Police Department and a corresponding reduction to the budgeted fringe for retirement in other City departments while maintaining the \$165 million budgeted amount citywide. Attachment II lists the revised departmental fringe budgets.

Non-Discretionary Account Adjustment - Utilities and Energy Efficiency

A number of minor revisions have been made in order to accurately account for non-discretionary spending regarding utilities and energy conservation efforts for departments housed in the City Administration Building. The Office of the Mayor, along with the Business Operations and Administration and the Office of Ethics and Integrity, will see a reduction in non-discretionary spending for utilities while Community and Legislative Service, the Office of the Chief Financial Officer, Land Use and Economic Development, Public Works, and Public Safety will conversely see an expenditure increase. These revisions ensure that the budget accurately reflects energy usage by various departments in the City Administration Building. All changes net zero.

Capital Budget

The following revisions have been made to the Capital Improvements Program Budget which include corrections, additions, and reconciliation.

Corrections

The projects below were revised based on available funding. The San Diego Main Library will not receive bond proceeds as indicated in the Fiscal Year 2008 Proposed Budget. Additionally, Fire Station 48 will not be receiving Facility Benefit Assessment (FBA) funds as indicated in the Proposed Budget.

Project Title	Project Number	Proposed FY08 Budget	Revision
San Diego Main Library	35-082.0	\$ 8,229,000	\$ -
Fire Station 48 - Black Mtn. Ranch North	33-106.0	\$ 15,000,000	\$ -

Additions

The following funding will be added to the Fiscal Year 2008 Budget. The increased level of funding for street resurfacing, storm drains repairs, and sidewalks repairs is possible through the financing of \$24.7 million. The addition of the ERP project is made possible through the lease-purchase agreement between the City and IBM Credit LLC, for \$29.5 million. The fiscal year 2008 and 2009 project costs of \$24.5 million will be budgeted over two fiscal years; \$16.3 million in fiscal year 2008 and \$8.2 in fiscal year 2009.

Project Title	Project Number	Proposed FY08 Budget	Revision
Street Resurfacing	59-001.0	\$ 1,000,000	\$ 18,500,000
Storm Drain Repairs	13-005.0	\$ 577,099	\$ 4,200,000
Sidewalk Repairs	59-002.0	\$ -	\$ 2,000,000
ERP		\$ -	\$ 16,300,000

Reconciliation

Due to timing issues between the publication of the Fiscal Year 2008 Proposed Budget and the preparation of various Public Facilities Financing Plans (PFFP), the Fiscal Year 2008 Proposed CIP Budget does not accurately reflect FBA and Developer Impact Fee funding levels for the projects listed below. The projects will be updated based on (PFFP) that were passed by City Council. No further action is required by City Council.

Community Plan	Project Title	Project Number
Pacific Highlands Ranch	Fire Station 47 (scheduled for completion in 2007)	33-105.0
Black Mtn Ranch	Del Sur Neighborhood Park North	29-688.0
Black Mtn Ranch	La Jolla Valley Bike Path	29-904.0

Black Mtn Ranch	Camino Ruiz, Santaluz to Camino del Norte Street Improvements	52-401.0
Black Mtn Ranch	Camino Ruiz, Santaluz to Resort Street - Wildlife Crossing	52-402.0
Torrey Highlands, Black Mtn Ranch	Camino del Sure, San Dieguito Rd to Carmel Valley Rd - Street Improvements	52-403.0
Carmel Valley	Interstate 5/State Route 56 North Freeway	52-311.0
Carmel Valley	East San Rafael Street Deceleration Lane	52-378.0
Del Mar Mesa	Carmel Mtn Road - Neighborhood 10 Boundary to Del Mar Mesa Road	52-411.0
Mira Mesa	Mira Mesa Community Park - Expansion	29-757.0
Mira Mesa	Camino Ruiz Neighborhood Park - Development	29-756.0
Otay Mesa, Otay Mesa/Nestor	Palm Avenue/Interstate 805 Interchange	52-640.0
Otay Mesa	State Route 905	52-697.0
Otay Mesa, Otay Mesa/Nestor	Otay Mesa and Otay Mesa/Nestor Fire Station	33-086.0
Pacific Highlands Ranch	Carmel Valley Road - Street A to Neighborhood Parkway	52-747.0
Black Mtn Ranch, Torrey Highlands, Del Mar Mesa, Pacific Highlands Ranch, Rancho Penasquitos	State Route 56 Bike Interchanges	58-171.0
Rancho Encantada	Rancho Encantada Park - Neighborhood No. 1	29-610.0
Rancho Encantada	Rancho Encantada Park - Neighborhood No. 2	29-612.0
Rancho Penasquitos	Rancho Penasquitos Parks - Playground Upgrades	29-864.0
Rancho Penasquitos	Hilltop Community Park - Development Phase I, II & III	29-282.1
Scripps Miramar Ranch	Scripps Ranch/Mira Mesa Blvd Medians	52-358.0
Scripps Miramar Ranch	Scripps Ranch Blvd - Carroll Canyon Road to Aviary Drive	52-357.0
Rancho Penasquitos, Torrey Highlands	Camino del Sur - Carmel Mtn Road to 1,600 Feet North of Park Village Road	52-653.0
Torrey Highlands	Camino del Sur - Widen to Six Lanes Northerly of State Route 56	52-725.0
University	Regents Road Bridge	53-044.0
University	Rose Canyon Improvements	29-945.0
University	Miramar Road - Interstate 805 Easterly Ramps to 300 Feet East of Eastgate Mall	52-679.0
University	Nobel Drive Extension and Interstate 805 Interchange	52-362.0
University	Judicial Drive - Golden Haven to Eastgate Mall	52-678.0
University	La Jolla Village Drive/Interstate 805 Interchange Ramps	52-485.0
University	Genesee Avenue - Interstate 5 to Campus Point Drive	52-373.0
Pacific Highlands Ranch	Del Mar Heights Road - East of Old Carmel Valley Road	52-739.0

Cc: Honorable Mayor Jerry Sanders
Ronne Froman, Chief Operating Officer
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Andrea Tevlin, Independent Budget Analyst
Mary Lewis, Financial Management Director

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
General Fund	Community Parks II	Park and Recreation	Water Service for Chollas Lake	-	204,000	-
			Position Reduction: 1.00 Clerical Assistant II	(1.00)	(57,099)	-
	Contracts	General Services	Non-Discretionary Account Adjustment - Assignment Fees	-	9,240	-
			Park and Recreation Total	(1.00)	156,141	-
	Facilities	General Services	Reclassification (PC-3): 1.00 Electrician Supervisor to a Project Officer II	-	36,390	-
			Transfer in of 1.00 Electrician Supervisor from Facilities	1.00	94,897	-
		General Services Total	General Services Total	1.00	131,287	-
			Position Reduction: 1.00 Building Maintenance Supervisor	(1.00)	(109,108)	-
		General Services	Position Reduction: 1.00 Custodian II	(1.00)	(56,072)	-
			Position Reduction: 1.00 Painter	(1.00)	(79,611)	-
			Position Reduction: 1.00 Plumber	(1.00)	(85,963)	-
			Position Reduction: 1.00 Refrigeration Mechanic	(1.00)	(86,925)	-
			Position Reduction: 3.00 Electrician	(3.00)	(264,652)	-
			Position Reduction: 1.00 Painter Supervisor	1.00	85,098	-
			Position Reinstatement: 1.00 Painter	7.00	557,280	-
			Position Reinstatement: 7.00 Painter	(1.00)	(94,897)	-
			Transfer out of 1.00 Electrician Supervisor to the Contracts Division	-	-	-
			Position and Support Transfer for the IT Central Organization: 1.00 Information System Technician	(1.00)	(90,480)	-
	General Services-Administration	Library	Non-Discretionary Account Adjustment - Assignment Fees	-	29,610	-
			General Services Total	(2.00)	(195,720)	-
	General Services-Administration	Library	Transfer in of 1.00 ISA IV from Streets Division	1.00	119,262	-
			General Services Total	1.00	119,262	-
		Library	Position Reduction: 1.00 Library Aide	(1.00)	(42,845)	-
			Position Reduction: 3.00 Library Clerk	(3.00)	(184,140)	-
			Position Reinstatement: 1.00 Librarian II (job class 1584) Youth Services Librarian	1.00	87,087	-
			Position Reinstatement: 1.00 Librarian III (job class 1867), change to Librarian II (job class 1584) Youth Services Librarian	1.00	98,082	-
			Position Reinstatement: 1.00 Librarian III (job class 1867)	1.00	98,082	-
			Position Reinstatement: 1.00 Library Technician (job class 1758)	1.00	62,549	-
			Position and Support Transfer for the IT Central Organization: 2.00 Information Systems Technicians	(2.00)	(180,961)	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	4,940	-
			Library Total	(2.00)	(57,206)	-
	Office of Ethics and Integrity	Office of Ethics and Integrity	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	(3,100)	-
			Personnel Expense Adjustment for 1.00 Disability Services Coordinator	-	16,826	-
	Park and Recreation - Administration	Park and Recreation	Office of Ethics and Integrity Total	1.00	13,726	-
			Park and Recreation Grant Match Funds	-	446,955	-
	Police	Police	Position and Support Transfer for the IT Central Organization: 0.50 Information Systems Analyst II	(0.50)	(56,623)	-
			Park and Recreation Total	(0.50)	390,332	-
	Police	Police	Negotiated Police Officer Salary Increase	-	3,500,000	-
			Transfer Decrease to the Police Decentralization Fund	-	(1,200,000)	-
			Additional Police Vacancy Factor Attributed to \$16.6M Increase	-	(1,660,000)	-
			Fleet BPR Transfer Correction Item for Underground Storage Tanks	-	(21,000)	-
			Fleet BPR Transfer Correction Item to Reflect Usage Costs Associated with 7.00 Motive Service Technicians	-	460,138	-
Resource Management	Police	Police	Position and Support Transfer for the IT Central Organization: 2.00 Information Systems Analysts IV	(2.00)	(264,818)	-
			Enhanced Vapor Recovery Upgrades	-	75,000	-
	Resource Management	Police Total	Police Total	(2.00)	889,320	-
	Resource Management	Environmental Services	Transfer Funding for the Community Enhancement Program (Take Back the Streets)	-	(233,000)	-
			General Services Total	(2.00)	(195,720)	-

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
General Fund	Resource	Environmental Services Total		-	(233,000)	-
	Streets Division	General Services	Transfer out of 1.00 ISA IV to General Services-Administration	(1.00)	(119,262)	-
			Debt Service Reduction	-	(2,400,000)	-
			Transfer Funding for the Community Enhancement Program (Take Back the Streets)	-	173,000	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	254,470	-
		General Services Total		(1.00)	(2,091,792)	-
	Major General Fund Revenues		Reduction to TOT Transfer	-	-	(1,000,000)
			General Fund Interest Earnings	-	-	6,718,331
		Major General Fund Revenues Total				5,718,331
	Citywide Program Expenditures		Addition to Citywide Elections	-	1,250,000	-
			Reduction to Special Consulting Services (\$2.8M) for City Auditor and Comptroller Temp Help Contract	-	(750,000)	-
			Transfer to TRANS Fund for TRANS Interest Expense	-	2,449,000	-
			Increase to General Fund Reserves	-	684,376	-
		Citywide Program Expenditures Total			3,633,376	-
	Office of the CIO- General Fund		Non-Discretionary Account Adjustment - Security Services	-	(1,405)	-
		Office of the CIO Total			(1,405)	-
	ML Hope Cemetery	Park and Recreation	Position Reinstatement: 1.00 Clerical Assistant II	1.00	57,099	-
			Position Reinstatement: 1.00 Grounds Maintenance Worker II	1.00	60,440	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	10,460	-
		Park and Recreation Total		2.00	127,999	-
	Developed Regional Parks	Park and Recreation	Position Reinstatement: 1.00 Nursery Gardener	1.00	60,895	-
			Position Reduction: 1.00 Grounds Maintenance Worker II	(2.00)	(120,880)	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	109,480	-
		Park and Recreation Total		(1.00)	49,495	-
	Open Space Division	Park and Recreation	Position Reinstatement: 1.00 Park Ranger	1.00	74,766	-
			Position Reduction: 1.00 Grounds Maintenance Worker II	(1.00)	(60,440)	-
			Reclassification (PC-3): Grounds Maintenance Supervisor to Zoning Investigator II	-	21,150	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	3,240	-
		Park and Recreation Total			38,716	-
	Community parks I	Park and Recreation	Position Reinstatement: 1.00 Grounds Maintenance Worker II	1.00	60,440	-
			Position Reduction: 1.00 Grounds Maintenance Worker II	(1.00)	(60,440)	-
			Non-Discretionary Account Adjustment - Assignment Fees	-	12,430	-
		Park and Recreation Total			12,430	-
Community and Legislative Services	Community and Legislative Services	Community and Legislative Services	Non-Discretionary Account Adjustment - Security Services	-	974	-
			Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	35,752	-
		Community and Legislative Services Total			36,726	-
	City Planning and Community Investments	City Planning and Community Investments	Community Plan Updates	-	400,000	-
		City Planning and Community Investments Total			400,000	-
	San Diego Fire-Rescue	San Diego Fire-Rescue	Wellness Program	-	229,220	-
			Enhanced Vapor Recovery Upgrades	-	77,000	-
		San Diego Fire-Rescue Total			306,220	-
	City Auditor and Comptroller	City Auditor and Comptroller	Temp Help Contract	-	750,000	-
			Non-Discretionary Account Adjustment - AMRIS Allocation	-	(772,647)	-

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
General Fund	City Auditor and Engineering and Capital Projects	City Auditor and Comptroller Total			(22,647)	
		Engineering and Capital Projects	Revenue Reductions Related to Position Reductions Position and Support Transfer for the IT Central Organization: 1.00 Information Systems Analyst II	-	-	(1,575,392)
			Non-Discretionary Account Adjustment - Assignment Fees	(1.00)	(113,245)	-
				-	5,970	-
				(1.00)	(107,275)	(1,575,392)
		Engineering and Capital Projects Total				
		Real Estate Assets	Position and Support Transfer for the IT Central Organization: 1.00 Information Systems Analyst II	(1.00)	(113,245)	-
		Real Estate Assets Total		(1.00)	(113,245)	-
		Neighborhood Code Compliance				
		Development Services	Position Adjustment: 1.00 Deputy Director	(1.00)	(153,764)	-
		Development Services Total		(1.00)	(153,764)	-
		General Fund Departments				
		Mayor	Support for the IT Central Organization	-	686,198	-
		Mayor Total		-	686,198	-
		Business Operations and Administration	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	(5,751)	-
		Business Operations and Administration Total		-	(5,751)	-
		Office of the CFO	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	3,690	-
		Office of the CFO Total		-	3,690	-
		Land Use and Economic Development	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	3,821	-
		Land Use and Economic Development Total		-	3,821	-
		Public Works	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	2,636	-
		Public Works Total		-	2,636	-
		Public Safety	Non-Discretionary Account Adjustment - Utilities and Energy Efficiency	-	2,767	-
		Public Safety Total		-	2,767	-
		Customer Services	Revised Revenue Projection	-	(100,416)	(100,416)
		Customer Services Total		-	(100,416)	(100,416)
		Storm Water Pollution Prevention				
		General Services	Transfer Funding for the Community Enhancement Program (Take Back the Streets)	-	60,000	-
		General Services Total		-	60,000	-
		Real Estate Assets	Reclassification (PC-3): Property Agent to Supervising Property Agent	(8.50)	4,042,523	4,042,523
		Real Estate Assets Total		-	8,989	-
		Emergency Medical Services	Net FTE Reduction and Revised Revenue	(3.70)	-	-
			Revised Revenue: Firefighter/EMS Inter Fund (revenue account 77326)	-	-	(505,107)
			Revised Revenue: Profit from SDMS (revenue account 76330)	-	-	18,888
			Revised Revenue: Reimbursement from other Agencies (revenue account 78620)	-	-	787,192
		San Diego Fire-Rescue Total		(3.70)	-	300,973
		Equipment Division	Enhanced Vapor Recovery Upgrades	-	152,000	152,000
		General Services		-	152,000	152,000
		General Services Total		-	152,000	152,000
		PETCO	Special Events Revenue: Rugby Tournament	-	-	300,000
		Real Estate Assets	PETCO Stabilization Reserve Reduction	-	-	1,820,345
		Real Estate Assets Total		-	-	2,120,345
		QUALCOMM	Position Transfer from Environmental Services - Reduce 1.00 ISA II (ESD) and add 1.00 Senior Management Analyst (Qualcomm)	1.00	104,008	-
		Real Estate Assets	Street Scene Reduction: Revised revenue and expenditures	-	(6,702)	(136,092)

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
Non-General Fund						
	QUALCOMM	Real Estate Assets	Chargers Contractual Obligations	-	1,400,000	-
		Real Estate Assets Total		1.00	1,497,306	(136,092)
	Refuse Disposal	Environmental Services	Increase to miscellaneous permits and fees (object account 4146) for an active landfill permit concerning the Air Pollution Control District (APCD)	-	10,000	-
		Environmental Services Total		-	10,000	-
	Resource Management	Environmental Services	Position Transfer from Environmental Services - Reduce 1.00 ISA II (ESD) and add 1.00 Senior Management Analyst (Qualcomm)	(1.00)	(100,098)	-
		Environmental Services Total	Redistribution of 0.05 Assistant Director from 753 to 759	(1.00)	(100,098)	-
	Special Promotional Programs	Special Promotional Programs	Tourism Marketing District (TMD)	-	-	(2,600,000)
		Special Promotional Programs Total		-	-	(2,600,000)
	Tax Anticipation Notes	Tax Anticipation Notes	Adjustments to the Tax Revenue Anticipation Notes (TRAN) Fund	-	(1,547,442)	(1,547,442)
		Tax Anticipation Notes Total		-	(1,547,442)	(1,547,442)
	Administration	Metropolitan Wastewater	Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Associate Mgmt Analyst	(0.40)	(38,128)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Assoc Civil Engineer	(0.60)	(69,837)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Org. Effectiveness Sp. II	0.80	78,831	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Word Processing Operator	(1.00)	(61,828)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Sr Electrical Engineer	(0.30)	(39,927)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Sr Clerk Typist	(0.30)	(20,606)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Deputy Director	-	(4,821,146)	-
			Bond Interest Payments	-	(1,929,769)	-
			Contingency Reserve	-	-	-
		Metropolitan Wastewater Total		(1.80)	(6,902,410)	-
	Administration-Metro	Metropolitan Wastewater	General Govt Serv	-	5,514,577	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Org. Effectiveness Sp. II	1.20	118,246	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Sr Electrical Engineer	(0.70)	(93,162)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Sr Clerk Typist	(0.70)	(48,080)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Deputy Director	-	-	-
			Bond Interest Payments	-	(930,236)	-
			Contingency Reserve	-	(1,455,790)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Asst. Engineer - Mech	(0.30)	(30,885)	-
			Position Adjustments to Support the Department's Most Efficient Organization (MEO) Goals: Public Information Clerk	1.00	61,327	-
			Contingency Reserve #2	-	(957,049)	-
			Unallocated Reserve	-	4,000,000	-
		Metropolitan Wastewater Total	Bond Proceeds	0.50	6,179,148	(62,015,949)
	Wastewater Treatment & Disposal-Metro	Metropolitan Wastewater	Position Adjustments: Plant Process Control Supv	1.00	100,055	-
			Position Adjustments: Power Plant Operator	(1.00)	(92,322)	-

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
Non-General Fund	Wastewater	Metropolitan Wastewater	General Govt Serv Transfers - Cash	-	(2,054,271)	-
		Metropolitan Wastewater Total		-	(2,054,271)	-
Wastewater Collection	Metropolitan Wastewater		General Govt Serv Position Adjustments: Principle Engineering Aide Position Adjustments: Sr Engineering Aide City Forces	-	(3,460,306)	-
				1.00 (1.00)	89,909 (79,703)	-
Environmental Mon & Tech Services	Metropolitan Wastewater		Position Adjustments: HazMat Inspector II Position Adjustments: Wastewater Pretreatment Inspector II	-	(2,493,051)	-
				(3.00) 3.00	(291,662) 290,551	-
Golf Course Enterprise Fund	Metropolitan Wastewater		Position Reinstatement: 1.00 Pesticide Operator Position Reduction: 1.00 Grounds Maintenance Worker I Position and Support Transfer for the IT Central Organization: 0.50 Information Systems Analyst II	-	(1,111)	-
				1.00 (1.00) (0.50) (0.50)	70,823 (56,587) (56,623) (42,387)	-
Office of the CIO-Communications	Office of the CIO		Non-Discretionary Account Adjustment - Security Services	-	431	-
				-	431	-
Office of the CIO-Information technology	Office of the CIO		Position and Support Transfer for the IT Central Organization	11.00	1,170,200	1,170,200
				11.00	1,170,200	1,170,200
ERP	ERP		Financed Costs	-	16,300,000	-
				-	16,300,000	-
Water	Water		Position and Support Transfer for the IT Central Organization: 2.00 Information Systems Technicians	(2.00)	(180,961)	-
				(2.00)	(180,961)	-
Development Services	Development Services		Position and Support Transfer for the IT Central Organization: 1.00 Information Systems Analyst II	(1.00)	(113,245)	-
			Position Adjustment: 2.00 Combination Inspector II	(2.00)	(198,040)	-
			Position Adjustment: 1.00 Assoc Planner	(1.00)	(96,240)	-
			Position Adjustment: 1.00 Development Project Manager I	(1.00)	(101,807)	-
			Position Adjustment: 1.00 Fire Prevention Inspector II	(1.00)	(123,974)	-
			Position Adjustment: 1.00 Land Surveying Assoc	(1.00)	(116,506)	-
			Position Adjustment: 1.00 Public Information Clerk	(1.00)	(61,327)	-
			Position Adjustment: 1.00 Structural Engineering Assoc	(1.00)	(116,252)	-
			Position Adjustment: 1.00 Development Project Manager II	1.00	108,975	-
			Position Adjustment: 1.00 Development Project Manager III	1.00	131,746	-
			Position Adjustment: 1.00 Electrical Inspector II	1.00	97,788	-
			Position Adjustment: 1.00 Plan Review Specialist III	1.00	90,155	-
			Position Adjustment: 1.00 Sr Engineer-Fire Protection	1.00	132,520	-
			Position Adjustment: 1.00 Sr Land Surveyor	1.00	132,428	-
			Position Adjustment: 1.00 Sr Planner	1.00	112,935	-
			Position Adjustment: 1.00 Structural Engineering Sr	1.00	132,787	-
			Position Adjustment: 1.00 Structural Inspector II	1.00	97,788	-
				-	109,731	-
Non-General Fund Departments	Non-General Fund		Support for the IT Central Organization	-	484,002	-
			Non-Discretionary Account Adjustment - AMRIS Allocation	-	772,647	-
				-	1,256,649	-
				-	1,256,649	-

FISCAL YEAR 2008 MAY REVISION

FUND	DEPARTMENT	DEPARTMENT TITLE	DESCRIPTION	FTE	TOTAL	REVENUE
Non-General	Maintenance Assessment Districts			-	483,712	108,844
		Park and Recreation	Adjustments to the Maintenance Assessment Districts	-	483,712	108,844
		Park and Recreation Total				
	City Retirement System		IT Budget Adjustment	-	45,000	-
		City Retirement System Total			45,000	-
Non-General	Solid Waste Local Enforcement			-	4,490	-
		Development Services	Non-Discretionary Account Adjustment - Assignment Fees	-	4,490	-
		Development Services Total				
Non-General Fund Total				3.50	13,269,218	(62,447,121)
Grand Total				(5.00)	17,331,740	(58,404,598)

FISCAL YEAR 2008 POLICE DEPARTMENT SALARY AND FRINGE ADJUSTMENT

Object Account	Object Account Title	Fiscal Year 2008 Proposed Budget	Fiscal Year 2008 Budget Revision	Difference
500	Fte Count	2,802	2,802	-
1100	Salaried Wages Budgeted	162,741,041	172,919,254	10,178,213
1105	Vacation	216,382	216,382	-
1106	Vacation Pay In Lieu	1,900,158	1,900,158	-
1111	Industrial Leave	857,133	857,133	-
1133	Staff Sgt Admin Pay	25,408	25,408	-
1134	Dispatch Cert Pay	212,299	212,299	-
1136	Crime Scene Response Pay	103,736	103,736	-
1141	Advanced Post Certificate	5,961,659	5,961,659	-
1142	Bilingual - Dispatcher	49,032	49,032	-
1143	Bilingual - POA	1,082,716	1,082,716	-
1144	Bilingual - Regular	126,614	126,614	-
1146	Core Instructor Pay	8,915	8,915	-
1147	Detective Pay	2,654,276	2,654,276	-
1149	Dispatcher Training Pay	23,865	23,865	-
1155	Flight Pay	80,762	80,762	-
1156	Field Training Pay	507,999	507,999	-
1161	Intermediate Post Certif	1,484,390	1,484,390	-
1164	Canine Care	155,434	155,434	-
1168	Night Shift Pay	-	-	-
1172	Standby Pay	53,489	53,489	-
1174	Split Shift Pay	395,602	395,602	-
1175	SWAT Team Pay	286,541	286,541	-
1176	2-Wheel Motorcycle (POA)	113,514	113,514	-
1177	3-Wheel Motorcycle (Mea)	151,623	151,623	-
1188	Admin Assign Pay	33,431	33,431	-
1189	3rd Watch Shift	1,695,177	1,695,177	-
1190	2nd Watch Shift	1,536,395	1,536,395	-
1195	ASE Cert	-	-	-
1196	Class B	50	50	-
1198	Comm Relations	47,915	47,915	-
1199	Emergency Negotiator	69,008	69,008	-
1200	Temporary Help	1,965,402	1,965,402	-
1400	Overtime Budgeted	16,770,964	16,770,964	-
2102	Cers - General Retirement	7,256,576	6,967,629	(288,947)
2103	Cers - Saf Ret - Police	50,372,637	55,402,080	5,029,443
2115	Supp Pens Sav Plan Mand	878,373	878,373	-
2202	Cers - General Offset	52,709	52,709	-
2203	Cers - Saf Offset-Police	6,038,455	6,457,783	419,328
2301	Worker's Comp Insurance	12,549,423	12,557,124	7,701
2302	Flexible Benefit Plan	15,943,032	15,943,032	-
2303	Risk Mgmt Administration	2,412,387	2,412,387	-
2304	Long Term Disability	683,515	726,265	42,750
2305	Unemployment Insurance	244,117	259,386	15,269
2306	Fica/Medicare Insurance	2,642,514	2,790,101	147,587
2307	Retiree Health Contrib	6,135,245	6,135,245	-
2308	Pension Liab Rev	5,455,110	5,760,455	305,345
2309	OPEB	6,728,700	6,728,700	-
2401	Unused Sick Leave	113,887	121,007	7,120
2500	Executive Fringe Benefits	321,750	321,750	-
11551	Air Sup Trainer	619	619	-
11641	Mounted Patrol	12,884	12,884	-
11642	Mounted Patrol Trainer	310	310	-
Grand Total		319,155,975	335,019,784	15,863,809

CITYWIDE RETIREMENT ADJUSTMENT

Department	Department Title	Non-General		Total
		General Fund	Fund	
10	Mayor	(2,147)		(2,147)
20	City Council	(1,165)		(1,165)
30	Office of the IBA	(7,117)		(7,117)
35	City Clerk	(18,885)		(18,885)
40	Office of the Chief Operating Officer	-		-
42	Community and Economic Development	-	(16,695)	(16,695)
45	City Attorney	(187,948)		(187,948)
47	Family Justice Center	(2,397)		(2,397)
50	City Auditor and Comptroller	(56,092)		(56,092)
52	City Treasurer	(51,975)		(51,975)
55	Financial Management	(17,068)		(17,068)
56	Debt Management	(12,757)	-	(12,757)
60	Personnel	(31,614)		(31,614)
61	Labor Relations	(4,130)		(4,130)
65	City Planning & Community Investment	(54,793)	(8,783)	(63,576)
70	Real Estate Assets	(20,844)	(19,342)	(40,186)
80	Special Events	(1,749)		(1,749)
84	Risk Management		(39,060)	(39,060)
85	Office of the CIO		(42,473)	(42,473)
88	City Retirement System		(35,286)	(35,286)
90	Ethics Commission	(5,318)		(5,318)
101	Business & Grant Administration	-		-
102	Purchasing & Contracting	(25,873)	(6,995)	(32,868)
110	Police	4,740,496		4,740,496
120	San Diego Fire-Rescue	(1,457,997)	(35,065)	(1,493,062)
130	Development Services	(30,398)	(257,402)	(287,800)
150	Office of Homeland Security	(6,590)		(6,590)
200	Maintenance Assess Districts		(11,822)	(11,822)
210	Business Operations & Administration	(12,282)		(12,282)
220	Community & Legislative Services	(9,798)		(9,798)
230	Office of Ethics & Integrity	(8,588)		(8,588)
240	Office of the Chief Financial Officer	(3,522)		(3,522)
250	Land Use and Economic Development	(3,685)		(3,685)
260	Public Works	(4,528)		(4,528)
270	Public Safety	(5,513)		(5,513)
310	Library	(137,961)	(3,311)	(141,272)
330	Engineering and Capital Projects	(163,295)	(96,922)	(260,217)
440	Park & Recreation	(234,325)	(31,675)	(266,000)
510	Environmental Services	(69,651)	(130,641)	(200,292)
530	General Services	(193,352)	(111,983)	(305,335)
760	Water		(377,990)	(377,990)
770	Metropolitan Wastewater		(440,228)	(440,228)
890	Customer Services	(7,491)		(7,491)
912	Commission for Arts and Culture		(3,934)	(3,934)
Total		1,889,648	(1,669,607)	220,041

CITYWIDE IT CENTRAL ORGANIZATION ALLOCATION

Department	Department Title	Amount
10	Mayor	\$1,216
21	City Council - District 1	\$1,622
22	City Council - District 2	\$1,487
23	City Council - District 3	\$1,622
24	City Council - District 4	\$2,163
25	City Council - District 5	\$1,487
26	City Council - District 6	\$1,757
27	City Council - District 7	\$1,892
28	City Council - District 8	\$1,487
29	City Council Administration	\$2,027
30	Office of the IBA	\$1,892
35	City Clerk	\$8,920
42	Community and Economic Development	\$10,137
45	City Attorney	\$57,307
47	Family Justice Center	\$6,352
50	City Auditor and Controller	\$18,787
52	City Treasurer	\$15,543
55	Budget and Management Services	\$5,541
56	Debt Management	\$2,703
60	Personnel	\$10,407
61	Human Resources	\$4,866
65	Planning	\$9,461
70	Real Estate Assets	\$5,541
75	DSD - Neighborhood Code Compliance	\$10,272
80	Special Projects - Corporate Sponsorships	\$405
80	Special Projects - Major Gifts	\$270
80	Special Projects - Special Events	\$405
90	Ethics Commission	\$1,081
102	Purchasing and Contracting	\$11,353
110	Police	\$193,141
120	Fire-Rescue	\$72,310
150	Homeland Security	\$15,003
210	Business Operations and Administration	\$1,352
220	Community & Legislative Services	\$5,677
230	Office Of Ethics & Integrity	\$2,163
240	Department of Finance	\$541
250	Land Use and Economic Development	\$405
260	Public Works	\$405
270	Public Safety	\$811
310	Library	\$59,064
441	Park and Recreation - Administrative Services - all	\$40,547
511	Environmental Services - Environmental Protection (General)	\$1,757
512	Environmental Services - Collections (General)	\$2,973
513	Environmental Services - Resource Management (General)	\$3,109
530	General Services - Administration - all	\$37,033
537	City Treasurer - Parking Management	\$4,731
542	Engineering and Capital Projects - Administration	\$946
543	Engineering and Capital Projects - Field Engineering	\$17,300
545	Engineering and Capital Projects - Architectural Engineering and Contracts	\$7,569
547	Engineering and Capital Projects - Transportation and Drainage Design	\$10,002
549	Engineering and Capital Projects - Transportation Engineering - Operations	\$11,353
84	Risk Management	\$13,921
85	Office of the Chief Information Officer	\$4,595

CITYWIDE IT CENTRAL ORGANIZATION ALLOCATION

Department	Department Title	Amount
88	City Retirement Office	\$22,301
514	Environmental Services - Energy	\$4,055
539	Office of the Chief Information Officer - Communications	\$10,948
541	Planning - Facilities Financing	\$2,703
720	Real Estate Assets - Airports	\$2,838
750	Environmental Services - Environmental Protection (Disposal)	\$2,298
751	Environmental Services - WRED (Disposal)	\$4,731
752	Environmental Services - Refuse Disposal (Disposal)	\$7,704
753	Environmental Services - Resource Management (Disposal)	\$3,379
754	Environmental Services - Collections (Disposal)	\$405
755	Environmental Services - WRED (Recycling)	\$2,163
757	Environmental Services - Collections (Recycling)	\$2,027
758	Environmental Services - Environmental Protection (Recycling)	\$405
759	Environmental Services - Resource Management (Recycling)	\$2,838
760	Water - Administration	\$95,692
770	Metropolitan Wastewater	\$153,945
820	General Services - Equipment Div	\$10,137
850	Engineering and Capital Projects - Water and Sewer Design	\$21,625
912	Commission for Arts and Culture	\$1,757
930	QUALCOMM Stadium	\$1,216
1311	Development Services - Management - all	\$97,719
5431	Engineering and Capital Projects - Water/Wastewater Field Engineering	\$11,488
7207	City Treasurer - Debt Mgt - Special Districts	\$676
10322	Real Estate Assets - Concourse and Parking Garages	\$811
30100	Engineering and Capital Projects - Underground Utility District	\$1,487
102214	PETCO Park	\$135
	Total	\$1,170,200